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Standing Committee on Public Accounts

Annual Report 1990-1991

2nd Session, 35th Parliament
41 Elizabeth II

STANDING COMMITTEE ON
PUBLIC ACCOUNTS

Ontario
LEGISLATIVE ASSEMBLY
ASSEMBLÉE LÉGISLATIVE

TORONTO, ONTARIO
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COMITÉ PERMANENT DES
COMTES PUBLICS

The Honourable David Warner, M.P.P.,
Speaker of the Legislative Assembly.

Sir,

Your Standing Committee on Public Accounts has the honour to present its Report and commends it to the House.

Remo Mancini, M.P.P.
Chair

Queen's Park
May 1992

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PREAMBLE

The *1990-1991 Report* documents the activities of the Standing Committee on Public Accounts for the period January 1990 through December 1991. In addition to the interim reports tabled, the Committee's annual report is submitted on a regular basis, although during election years there have been departures from this practice. The Committee of the 34th Parliament ended with the dissolution in July 1990 and the Committee of the 35th Parliament was appointed in November 1990, following the September 1990 provincial election.

The hearing process is made possible through the participation of private individuals and groups, and representatives from the public and private sectors. The Committee would like to take this opportunity to thank the witnesses that appeared before the Committee at Queen's Park and the various organizations that hosted meetings. Also, the Members would like to acknowledge the receipt of the supplementary documentation in response to the Committee's requests. This material has been useful in the Committee's deliberations and in the preparation of recommendations.

The Committee would like to take this opportunity to acknowledge the assistance provided by the Office of the Provincial Auditor, the Office of the Clerk, and the Legislative Research Service in fulfilling its mandate. This Report was prepared by the Legislative Research Service, pursuant to the instructions of the Standing Committee on Public Accounts.

COMMITTEE'S MANDATE AND ROLE

The Standing Committee on Public Accounts is empowered under the Standing Orders of the Legislative Assembly to review and report to the House its observations, opinions and recommendations on the reports of the Provincial Auditor and the *Public Accounts*. These documents are permanently referred to the Committee when tabled in the Legislature. Also, the Committee considers matters referred by a resolution of the Legislative Assembly.

The Public Accounts Committee conducts hearings and reports to the House as part of the accountability process and stewardship of public funds. In this capacity the Committee has addressed such topics as:

- The information published in the *Public Accounts*;
- The collection of and accounting of revenues;
- Controls over expenditures;
- The protection of assets from loss, waste, and misappropriation;
- Competitiveness and economy in the acquisition of goods and services;
- Regard for efficiency in operations;
- The accountability and effectiveness of government programs in achieving objectives;
- The accounting for the Premier's travel expenditures;
- Special audits prepared pursuant to motions of the Standing Committee on Public Accounts;
- Proposed amendments to legislation which addressed legislative accountability, etc.

Audit Review Process

In recent years, the Standing Committee on Public Accounts has introduced new investigative procedures to assist in the review of audit reports prepared by the Provincial Auditor. The Committee's procedures have increased its effectiveness in exercising its mandate and thereby strengthened the accountability cycle, through the following:

- Briefings by the staff of the Legislative Research Service assist the Committee in the evaluation of the Auditor's findings and develop alternative lines of inquiry, prior to each hearing;
- The Committee issues reports periodically throughout the year, on timely matters of immediate importance, in addition to the Committee's *annual report*;
- The Committee may conduct site visits to facilities, as part of an initial investigation, or in conjunction with a follow-up to ensure compliance; and
- The Committee may recommend that another committee of the Legislature conduct an investigation in instances where it is deemed necessary that follow-up is needed to deal with policy issues. This approach helps to ensure that the Committee does not deal with policy issues and that it maintains a focus on value-for-money matters.

As noted in the Committee's *1989 Report*, the opportunity to visit facilities has been helpful in the investigation into audit reports, in conjunction with the hearings held at Queen's Park. Several objectives have been accomplished through this approach, for example:

- The people involved with the program, services, facility etc. audited are afforded the opportunity to discuss the contents of the audit report, and to address related factors which they may feel should be considered by the Committee;
- The Committee is able to communicate its view on the issues identified in the audit report and to point out that in addition to value-for-money concerns, Members have a primary interest in the welfare of the people involved (eg. patients and staff in the substance abuse treatment system);

- The site visits may provide Members with a new perspective and insight into the audit report, which could enable the Committee to formulate recommendations on various issues with government-wide benefits, and

- The visits may identify factors, not addressed in the Auditor's report, that the Members feel require a follow-up report by the Committee or audit by the Provincial Auditor.

In addition to the hearings held at Queen's Park, the Members conducted site visits to substance abuse treatment facilities in Ontario and the United States in 1991. The trips permitted Members the opportunity to discuss the Provincial Auditor's concerns, observations and recommendations on out-of-province OHIP payments with professionals treating Ontario patients at clinics in Minnesota, Illinois, and New Hampshire as well as in Ontario. The visits enabled the Committee to discuss the reasons for pursuing treatment in the U.S. and the benefits of the U.S. treatment system, prior to the Committee visiting Ontario treatment facilities.

This case demonstrated that the complex nature of the issues in the audit reports may require that Members meet with professionals and lay people in the field, in addition to meetings with the ministries and the Provincial Auditor, to discuss the concerns identified. This approach may offer an alternate perspective, permitting the Committee to experience, discuss and assess the Auditor's findings in conjunction with the views of the professionals and clients in the field on a first hand basis. These visits have resulted in recommendations with broad applications, beyond the issues addressed in the original audit reports.

Follow-up hearings and reports may be used to emphasize the importance of selected issues and to assess the benefit of the Committee's initial recommendations in response to the Auditor's conclusions and observations. Follow-up reporting by the Committee on previous investigations has been helpful in ensuring compliance. The promotion of accountability over the long term, through follow-up has resulted in important innovations and improvements in government.

Office of the Provincial Auditor

The Provincial Auditor attends the Committee meetings and assists the Members in the investigation into audit reports. During the briefing sessions and hearings, the staff of the Office of the Provincial Auditor may be required to comment on such matters as the audit scope, objectives, and their conclusions and recommendations. The Office of the Provincial Auditor assists the Committee in fulfilling its mandate and therefore it has an important role in the hearings process.

The Committee would like to take this opportunity to pay a special tribute to Mr. D.F. Archer, F.C.A., who retired from the post of Provincial Auditor in December 1991 after a decade of service. He joined the Office of the Provincial Auditor in 1971 and was appointed Provincial Auditor in January 1982.

The Members of the Standing Committee on Public Accounts would like to acknowledge Mr. Archer's dedication to public service in his capacity as Provincial Auditor. Through the Provincial Auditor's annual reports and participation in the Committee process, Mr. Archer demonstrated the importance of accountability in government. The support and cooperation offered by Mr. Archer, and the Office of the Provincial Auditor, have contributed immensely to the work of the Committee over the years.

COMMITTEE AGENDA (1990-1991)

Committee Reports

In 1990 and 1991 the Standing Committee on Public Accounts held hearings on 8 audit reports and tabled four Committee reports. The *1990 and 1991 Report* includes a brief overview of the audit reports and the Committee's recommendations from these reports.

The Committee's schedule of hearings for 1990 and 1991 are included as Appendix B and Appendix C respectively.

On-Going Audit Investigation

The Provincial Auditor's report on out-of-province OHIP payments (Ministry of Health s. 3.13, *1990 Annual Report*) was under consideration by the Standing Committee on Public Accounts during the period June - December 1991. The Members were concerned specifically with one aspect of the Auditor's report, the subject of out-of-province payments for substance abuse patients. The Committee conducted hearings at Queen's Park and visited substance abuse treatment facilities in Ontario and the United States. The Committee expects to table its report on this topic in 1992.

Motions and Special Reports

The Committee received two audits during 1990 and 1991, prepared by the Office of the Provincial Auditor, pursuant to motions passed on November 23, 1989 and May 9, 1991. These motions addressed a Ministry of Industry, Trade and Technology contract and expenditures by Deputy Ministers.

The report on the audit of the Ministry of Industry, Trade and Technology's project, entitled "Ontario-Share the Vision," was tabled with Committee on December 6, 1990. The motion was as follows:

> Ordered - That the Provincial Auditor immediately conduct an audit of the process used by the *Ministry of Industry, Trade, and Technology* for the production of the book and video entitled "Ontario Share the Vision"; and that the audit terms of reference should specifically address, but not be limited to, the amount paid for these items, whether the *price for these items is competitive* with normal market rates and whether the purchase of these items is in line with the normal Ministry practices for the purchase of such services.

A report was released on November 8, 1991 on the second motion, requiring an audit of Deputy Ministers' expenditures. The motion instructed the Provincial Auditor, as follows:

> That the Provincial Auditor immediately conduct an audit of the expenditures of Deputy Ministers and report to the Committee on the guidelines that the Deputy Ministers are required to follow with respect to the use of these expenditures.
>
> The audit will also show the actual amount that each Deputy Minister is granted for the purpose of expenses and will include any suggestions the Provincial Auditor might have which might be implemented to improve the accountability of the use of these expenditures.

The Committee considered these special audits *in camera* and decided not to report on their contents.

Responses to Committee Reports

The Clerk forwards Committee reports to the appropriate ministries and/or agencies on behalf of the Committee once the document is tabled in the House. The responses to the recommendations are distributed to the Members for consideration. The established follow-up procedure on responses to reports requires that Members should raise their concerns in Committee if it is deemed that further action is required. Also, the Office of the Provincial Auditor reviews the status of recommendations with the Office of the Clerk and reports on significant matters in the annual reports of the Office of the Provincial Auditor.

Committee Functions

In recent years the Committee has sent representatives to the annual meetings of the Canadian Council of Public Accounts Committees and the Canadian

Comprehensive Auditing Foundation. Also, the Committee may attend seminars and host delegations as the opportunities arise.

Canadian Council of Public Accounts Committee

The Committee attended the 12th and 13th Annual Meetings of the Canadian Council of Public Accounts Committees in July 1990 at St. John's, Newfoundland and August 1991 at Winnipeg, Manitoba.

The agenda for the 12th Annual Meeting included a review of the document, *Guidelines for Public Accounts Committees in Canada*. The 13th Annual Meeting addressed crown corporation accountability, deficit spending and financial accountability in government. The meetings also included a session with the Conference of Legislative Auditors.

The annual meeting of representatives from public accounts committees in federal, provincial and territorial jurisdictions provides a forum for the discussion of current public accounts issues and concerns across Canada. In addition to elected members, the committee clerks and research staff were in attendance at these meetings.

Canadian Comprehensive Auditing Foundation

Although the Committee has attended the Canadian Comprehensive Auditing Foundation annual meetings in the past, it did not attend in 1990 and 1991.

Symposium on Communicating Audit Information in the Nineties

In May 1990 the Committee sent representatives to the 'Symposium on Community Audit Information in the Nineties' in Ottawa, Ontario, sponsored by the Auditor General of Canada. The Conference theme, "Getting the Message Across" addressed such topics as the oversight/scrutiny role of legislators,

presenting audit findings and the latest cost-effective communication technology. The participants included Canadian and U.S. legislative auditors, legislators and staff. The sessions demonstrated the importance of cost-effective communication of audit information to legislators.

OVERVIEW OF THE COMMITTEE REPORTS (1990-1991)

This section of the Report provides a list of Committee reports, indicating the date and the parliament when they were tabled, for the period 1990-1991. The Committee's reports are summarized indicating the Auditor's objectives and findings and the Committee's recommendations. Interested parties are referred to the complete text of the reports for a comprehensive statement on the Committee's deliberations and conclusions.

34th Parliament (1990)

- *Special Report on Ministry of Housing Contract with Mr. Dino Chiesa* (March 1990)
- *Report No. 1*: Human Resources Secretariat Classification System; *1989 Annual Report*, Office of the Provincial Auditor. (June, 1990)
- *Report No. 2*: Driver and Vehicle Registration Systems, Ministry of Transportation; *1989 Annual Report*, Office of the Provincial Auditor and Proposed Amendments to the *Audit Act* and the audit of Government Agencies (June 1990).

35th Parliament (1990 and 1991)

- *Report No.1*: Inspection Audit Reports on School Boards and Universities; *1988, 1989, 1990 Annual Reports*, Office of the Provincial Auditor (June 1991).

Overview of the Reports

Special Report on the
Ministry of Housing Contract with Mr. Dino Chiesa

The Committee passed the following motion on June 29, 1989 requesting that the Provincial Auditor conduct an audit on the contract with Mr. D. Chiesa.

> Immediately conduct an audit of the process used to award a Ministry of Housing consulting contract to Dino Chiesa; and that the audit terms of reference should specifically include, but not be limited to, an evaluation of the competitive acquisition procedure, fair access for vendors of consulting services, treatment of vendors, assignment substantiation and documentation such as Management Board approvals.

The auditor reached the following conclusions in the audit report:

> The process followed was within the parameters of the Management Board directives and guidelines regarding the purchasing of consulting services.
>
> An open competition, the preferred competitive selection procedure, was not held for this position. While the decision not to do so was debatable, the competitive procedure that was followed was acceptable under the directives and guidelines. Some deviations from prescribed practice did occur; however, they were given at least tacit Management Board approval.
>
> We were concerned with the manner in which the adopted procedure was conducted. In our opinion, it fell considerably short in one significant respect, namely, demonstrating fair and equitable treatment of all considered candidates.
>
> The Ministry was intent on acquiring the services of Mr. Chiesa as early as the spring of 1988. In its view he was the individual who best combined the qualifications for the new assignment and the willingness to accept the Ministry's terms and

conditions. The Ministry originally proposed hiring Mr. Chiesa on an employment contract.

As a result of advice from the Human Resources Secretariat and other senior officials, in early August 1988 the Ministry decided to engage the required services on a consulting contract rather than on an employment contract basis. However, there was little evidence to suggest any change in its conviction that Mr. Chiesa was the right individual for the job. In our view the process followed, culminating several months later in the award of a consulting contract to Mr. Chiesa, was unlikely to have deterred the Ministry from fulfilling its original intent.

The Committee made the following recommendations on personnel contracts, and hiring guidelines and procedures in relation to the contract with Mr. Dino Chiesa:

- Personnel contracts within the Ontario Civil Service should ensure fair access and equal treatment to applicants under all circumstances. Potential employees should have the benefit of a standardized impartial interview process. Consideration should be given to reviewing provincial employment practices in the future with respect to these guarantees for potential employees. This review should include a consideration of practices used in the acquisition of the services of part-time and contract personnel.

- The Ministry of Housing should review the established hiring guidelines and procedures in an effort to address any existing deficiencies, restricting fair and equal access to potential employees. The Ministry should address the matter of perceived conflicts in hiring; the hiring process should be open in all respects, which may include extensive advertising campaigns and a consideration of candidates with diverse employment experience offering new perspectives.

- The Ministry of Housing should evaluate its hiring procedures from a records maintenance perspective to ensure that all discussions and conversations relevant to a hiring decision are documented. The advertising, candidate interview and selection procedures should be fully documented and available in the event of a dispute and for purposes of an audit.

Report No. 1:
Human Resources Secretariat Classification System

The audit addressed the Secretariat's initiative to provide direction in human resources management. The Auditor's objectives included assessments of whether:

> the position classification system used for Management and Bargaining Unit employees was properly maintained.
>
> controls over grievances with service-wide significance were sufficient; and
>
> ministry action plans and results related to the Strategies for Renewal initiatives were adequately evaluated.

The Provincial Auditor reached several conclusions and findings on the administration of position classification, grievance procedures and the Strategies for Renewal initiatives. According to the audit report, ". . . the Secretariat has not performed sufficient maintenance on the classification system." The Auditor concluded with respect to grievance procedures, that ". . . the system lacked overall control of grievances with service-wide significance. There was little opportunity to co-ordinate and assess grievances prior to their presentation to the Board." Finally, under Strategies for Renewal, the Auditor noted that ". . . the Secretariat was adequately monitoring the ministries' performance against program objectives."

The Committee made the following recommendations on the Human Resources Secretariat's 'Classification System':

- The Human Resources Secretariat should submit a progress report to the Standing Committee on Public Accounts within eight months on the proposed new classification system, the rationale for the model selected and the implementation timetable and costs.

- The Human Resources Secretariat should assess the redesign of the executive compensation evaluation system and submit a report by June 1991 to the Standing Committee on Public Accounts if such a report has not been included in the progress report discussed in Recommendation No. 1 [above] of this Report.

- The Human Resources Secretariat should take the initiative to consult with the Ontario Public Service Employee's Union to jointly consider options to the current grievance procedures with the objective of reducing costs while respecting the rights of employees. In considering alternative programs of dispute resolution, the focus should be on reducing the need for arbitration and emphasizing settlement techniques in an institutionalized alternative dispute resolution (ADR) format.

- The Human Resources Secretariat and the Provincial Auditor should discuss the subject of data collection on grievances following the completion of the interministerial task force review and at such time that the Secretariat has assessed whether it can deliver grievance resolution through an alternative dispute resolution vehicle.

- The Human Resources Secretariat should file a progress report in 12 months on the status of the internal audit guidelines, addressing the implementation period and the benefits of the audits completed.

Report No. 2: Deficiencies Noted in Driver and Vehicle Registration Systems, Ministry of Transportation and Report on the Changes Proposed by the Provincial Auditor on "the Audit of Government Agencies"

Driver and Vehicle Registration Systems

The audit reviewed the operation of the registration systems and controls over the acquisition and use of electronic data processing (EDP) resources. The Provincial Auditor assessed whether:

> the Driver System data was authorized, accurate and complete;
>
> revenue transaction processing and associated controls in the Vehicle Registration System were adequate; and
>
> EDP resources were acquired economically and utilized efficiently.

The Provincial Auditor reached several conclusions based on the findings in the audit of driver system data processing, the vehicle registration system and resources acquisition and utilization.

According to the audit report on driver system data processing, "computer controls and operational procedures for the processing of data in the Driver System were adequate. However, in the processing of particular items we [the Provincial Auditor] noted several system and administrative deficiencies." In the Vehicle Registration System, "controls over revenue transaction processing, licence plates and renewal stickers were satisfactory. However, the recording of insurance information was not required." Finally, in Resource Acquisition and Utilization, the ". . . EDP sources were acquired and used in an economic and efficient manner, and payment controls were adequate. However, there were some notable exceptions . . ."

The Committee made recommendations on the following subjects: the backlog in the Driver Improvement Office; the approval process to obtain a driver's history; exchanging driver information among ministries; access/security of driver information; the uninsured driver issue; the rate structure for motor vehicle permits, and requests for driver vehicle abstracts.

The Committee made the following recommendations on the Driver and Vehicle Registration Systems:

- The Ministry report to the Committee within twelve months on whatever action has been taken to ensure that the former backlog in the Driver Improvement Office does not recur.

- The Ministry should give consideration to requiring an applicant requesting a driver's history to first obtain approval from the driver in question. This should not preclude an investigation in a criminal case to identify a driver.

- The Ministry submit a progress report to the Committee within twelve months on whatever action has been taken to streamline the exchange of information on convictions and infractions between the Ministries of the

Attorney General and Transportation. This report should comment on the action taken on suspensions pursuant to these system modifications.

- The Ministry should investigate and report to the Committee within twelve months on the matter of whether or not U.S. officials have information on Ontario drivers other than on a case-specific basis as would normally be acquired in a police investigation. The report should address computer security controls and all other factors which have compromised the security of information on license plate registrants in the Province of Ontario.

- The Ministry should report to the Committee as soon as possible with the approval of the other participants on the results of the research into efforts to ensure adherence to compulsory automobile insurance. The report should include any data assembled on the magnitude of the problem of uninsured drivers in Ontario.

- The Ministry should address the Committee's concerns in its proposed evaluation of the new motor vehicle permit system with respect to the geographical determination of boundaries for the rate structure and the designation of head office locations of fleet operations. This assessment should not be limited to these matters. The Ministry report should be submitted to the Committee within twelve months.

- The Ministry is requested to report to the Committee on any regional difference on variations in fulfilling requests for driver and vehicle abstracts, and any proposed amendments to the system. The Ministry should report to the Committee on this matter as soon as possible.

<u>The Audit of Government Agencies</u>

The Standing Committee on Public Accounts reviewed the audit of government agencies by the Office of the Provincial Auditor. This subject was discussed initially in December 1988 and at subsequent meetings on June 15, 1989, December 7, 1989, February 20, 1990, and April 26, 1990. The Committee considered two letters on this subject from the Provincial Auditor addressed to the Chair, Standing Committee on Public Accounts, dated April 19, 1989 and November 7, 1989.

According to the Provincial Auditor ". . . the work of the Office [of the Provincial Auditor] is about evenly divided between value-for-money auditing and the more traditional financial auditing. Yet most of the content (80%-90%) of the

[Auditor's] Annual Report is derived from value-for-money auditing activity." The Public Accounts Committee's report noted that ". . . the Auditor would like to decrease the financial auditing activity and to expand the value-for-money auditing coverage". "To some extent this objective can be accomplished within the existing legislation. However, to effect more significant expansion in the value-for-money mandate, changes to the *Audit Act*(1982) would be required."

The provincial Auditor proposed the following recommendations on the audit of government agencies.

- The Provincial Auditor should be relieved of audit responsibilities for certain agencies through contracting-out; economies resulting from contracting-out would be redirected to value-for-money audits.

- The definition of an "inspection audit" should be broadened to permit audits on a value-for-money basis.

- The *Audit Act* should be amended to provide the Office of the Provincial Auditor with discretionary audit access to government agencies audited by private sector auditors. Access should be permitted on a value-for money auditing basis.

The Committee made recommendations on the Management Board *Directives*, financial and value-for-money auditing, tendering procedures for public accounting projects; the audit of government agencies and transfer payment recipients, and the timing of proposed amendments to the *Audit Act*, as follows:

- Management Board's *Directives* should be amended in accordance with the philosophical approach of the Auditor's letters to the Committee on the audit of government agencies. Management Board officials should meet with officials of the Office of the Provincial Auditor to discuss the proposed changes and amendments to the *Directives* should be submitted to the Committee for consideration and comments. Management Board is requested to prepare a progress report for the Committee on this subject within six months. The Committee may decide to call upon the Provincial Auditor and/or Management Board to discuss this matter in the future.

- The Provincial Auditor should decrease the Office's financial auditing activity and expand the value-for-money auditing coverage. The Office should continue to exercise its "oversight" role on financial audits.

- Tendering procedures should be followed to ensure that eligible firms are selected with due regard to the public competitive-tendering process.

- The *Audit Act* should be amended to provide the Provincial Auditor with the discretionary authority to perform value-for-money audits of any government agency and all transfer payment recipients. The term "government agency" should be clarified and defined in comprehensive terms in an amendment to the *Audit Act*. Consideration should be given to the views of the Provincial Auditor in these amendments, particularly the definition of the collectivity of government agencies in the Province which will be subject to value-for-money audits by the Provincial Auditor.

- The proposed amendments in this Report to the *Audit Act* should be drafted and introduced for first reading as soon as possible and preferably in 1990.

Report No. 1: Inspection Audits' Report on School Boards and Inspection Audits' Report on Universities: 1988, 1989 and 1990 Annual Reports of the Provincial Auditor

Report on School Boards

The Auditor reported on purchases, payroll transactions, budgeting process and related matters. According to the audit reports of the Lakehead Board of Education and the York Region Catholic Separate Board, the Provincial Auditor assessed whether:

- Purchases, including student transportation, were adequately controlled and were made in accordance with Board policies and procedures;

- Payroll transactions were adequately controlled and complied with Board policies;

- The budgeting process was adequate as a control measure over Board expenditures.

In the Lakehead audit report concerns were expressed on the failure to follow policies and procedures, for example, in financial management and control. Some purchasing decisions were not fully documented, however transportation contracts,

complied with Board policies and procedures. Payroll administration exhibited control problems and the budgeting process demonstrated weaknesses, although improvements had been noted following a 1989 audit of the budget process. Also, the Lakehead audit indicated that under-utilized schools had not been addressed adequately.

The York Region Roman Catholic Separate School Board experienced rapid growth in recent years. The Auditor noted that the challenges of such growth on the Board would strain the time available for asset and expenditure management. The controls over purchasing were not adequate, although they were satisfactory for the processing of payroll transactions. Also, payroll savings were not realized for part-time teachers. The budgeting process was satisfactory although the Auditor had concerns. Finally, some Ministry of Education grants were not used in accordance with the terms as specified.

The Committee made the following recommendations on the School Boards' inspection audits:

- The Ministry of Education in consultation with the Provincial Auditor, shall review the factors relating to the subject of local accountability within school boards, particularly the external audit process, with the objective of recommending options to improve accountability.

- The Ministry of Education shall report to the Committee within 12 months on the status of the initiatives to clarify tendering policies and to standardize transportation and enrolment audits on a province-wide basis.

- The *Audit Act* shall be amended to provide the Provincial Auditor with the discretionary authority to perform value-for-money audits of any government agency and all transfer payment recipients . . .

- An audit committee shall be a legal requirement for all school boards as it is a necessary component in the accountability process. These committees should be comprised of members from the general public, in addition to school board trustees.

- Professional firms, such as accountants and lawyers, providing services to school boards, shall be reviewed on a regular basis, at least every five years, although a change of firms may not be necessary. The Ministry of

Education shall pursue this recommendation through legislative amendments.

- The Ministry of Education shall explore options to promote the sharing of school board resources as a cost saving measure. Current resource-sharing practices by some boards should be encouraged on a province-wide basis, on items such as:

  - transportation;
  - information systems;
  - purchasing; and
  - professional development should be encouraged on a province-wide basis.

  The Ministry shall prepare a "resource-sharing policy" with appropriate incentives and sanctions to encourage school boards to pursue this approach.

- When the Ministry of Education allocates monies to the Boards of Education on a "designated program basis," specific program objectives shall ensure that funds are spent as intended and stress the need for improving the monitoring of special grants. Accountability would be facilitated if programs were identified in "funding envelopes," rather than allocating Ministry grants in a single undifferentiated payment.

- The current "localized bargaining system" for teachers shall be the subject of a Ministry of Education review. This process has raised concerns among trustees, administrators and the Ministry of Education.

Report on Universities

The Provincial Auditor's scope and objectives for the inspection audits of Trent University, the University of Guelph and the University of Toronto, and the report on enrolment reporting matters at the University of Toronto were to assess the adequacy of the universities' accounting records and related procedures. The audits included an examination of:

- the accuracy of the enrolment data submitted to the Ministry;
- asset management and control systems;
- purchasing and payment practices;

- the adequacy of controls over payroll, operating expenditures, and sabbatical leaves; and,
- general compliance with policies and procedures.

The Trent University inspection audit findings indicated that ". . . the University's accounting records and related procedures were less than satisfactory," according to the Provincial Auditor. Also, problems were identified in enrolment reporting and internal controls over plant assets. The Auditor was satisfied that ". . . payment procedures for goods and services followed sound business practices and that controls over payroll were satisfactory."

The University of Guelph audit identified problems in enrolment reporting and the safeguarding of assets. Purchasing and payment procedures were adhered to, however there were problem areas. Payroll and benefit transactions were controlled, although there were exceptions. Also, it was concluded that controls were not satisfactory for sabbatical leaves.

The Committee investigated the inspection audit and enrolment reporting for the University of Toronto. The enrolment reporting identified concerns with inconsistent funding for arts and science students, and irregularities in the reporting of Commerce students. The inspection audit addressed furniture and equipment inventories, and purchasing and payment practices. The enrolment reporting data for the 1989 fiscal year complied with the guidelines, but controls over assets were not satisfactory. The purchasing policies and procedures were acceptable, however they were not followed consistently. Payment practices were satisfactory.

The Committee's Report made recommendations in the following areas: accountability for transfer payments; enrolment reporting; payroll, purchasing and payment practices; control over furniture and equipment, and restricted funds and targeted programs.

The Committee made the following recommendations on the Universities' inspection audits:

- Amendments to the *Audit Act* shall be introduced in the House, for first reading, by December 31, 1991 to provide the Provincial Auditor with the discretionary authority to perform value-for-money audits of any government agency and all transfer payment recipients. In the case of universities, this audit approach will help to address the management accountability of each university's administration, while at the same time respecting the academic autonomy of these institutions.

- The Ministry of Colleges and Universities, in consultation with the universities, shall develop administrative guidelines for an enhanced management accountability mechanism, based on the principles of economy, efficiency and standards/procedures to measure effectiveness in universities. Through these management guidelines, the Ministry shall establish standards, for example, to assist universities in developing asset accounting records and to acquire supplies, equipment and services based on management principles.

- The Ministry of Colleges and Universities shall report to the Committee within 12 months on initiatives proposed by the universities to clarify the accountability relationship between universities' administrators/boards of governors and the Ministry.

- The Ministry of Colleges and Universities shall analyze the universities' financial statements and as necessary consult with the universities to prepare recommendations to avoid unnecessary deficit problems and the need for special funding.

- The Ministry shall report to the Committee on the changes effective in 1991-92 to address enrolment reporting weaknesses and the new enrolment reporting guidelines for students in Honours or General Arts and Science programs, at the end of the 1992-93 enrolment reporting cycle. These reports shall be submitted to the Committee at the end of the 1991-92 period and at the end of the 1992-93 enrolment reporting period respectively.

- The Ontario Operating Funds Distribution Manual shall be simplified with the objective of enhancing accountability in the allocation of operating grants to Ontario universities.

- Correspondence and agreements between the Ministry and each university shall be properly documented in all instances. The Ministry shall be responsible for follow-up to ensure that universities comply with Ministry guidelines, regulations and procedures.

- The Ministry shall develop guidelines, in consultation with the universities, to ensure that exceptions to payroll, purchasing and payment policies are reported and documented in all cases by the universities.

- The Ministry of Colleges and Universities, in consultation with the universities, shall establish guidelines to assist universities in developing controls for the inventory and protection of assets. The type of assets and the cost of a decentralized asset inventory listing system shall be taken into account in developing a feasible asset accounting system.

- The Ministry shall require that universities submit a detailed report to the Ministry on the use of government funds transferred to a restricted fund. Amendments to the *Audit Act* shall permit the Provincial Auditor to have access to restricted accounts through value-for-money audits.

- The Ministry shall develop a policy requiring that universities submit an annual report and/or audit for all Operating Grants Targeted Programs.

APPENDIX A

Terms of Reference: Standing Committee on Public Accounts

APPENDIX A

STANDING COMMITTEE ON PUBLIC ACCOUNTS

Terms of Reference

The Standing Committee on Public Accounts is established pursuant to the Standing Order 104(j). Its permanent terms of reference, as set out in the Standing Orders, are as follows:

> 104(j) Standing Committee on Public Accounts which is empowered to review and report to the House its observations, opinions and recommendations on the Report of the Provincial Auditor and the Public Accounts, which documents shall be deemed to have been permanently referred to the Committee as they become available.

APPENDIX B

Schedule of Hearings, 1990

APPENDIX B

STANDING COMMITTEE ON PUBLIC ACCOUNTS

Schedule of Hearings

January - December 1990

Monday, 19 February 1990

9.30 a.m. Section 5.4 of the Provincial Auditor's 1997 Annual Report

From the Ministry of Housing:

Glenn Thompson
Deputy Minister

John Gerretsen
Chairman
Ontario Housing Corporation

Tim Casey
Assistant Deputy Minister
Social Housing Wing

Murray Wilson
Executive Director
Housing Field Operations

Byron Hill
Regional Manager
Central Ontario Region

Paula Hanna
Manager
Employee Health and Safety

Tuesday, 20 February 1990

10.00 a.m. Discussion re audit of Government Agencies

Briefing on Sections 3.3 and 3.4 of the Provincial Auditor's 1989 Annual Report

Wednesday, 21 February 1990

10.00 a.m. Section 3.3 of the Provincial Auditor's 1989 Annual Report

From the Ministry of Community and Social Services:

Valerie Gibbons
Deputy Minister

Michele Noble
Assistant Deputy Minister, Operations

Mary Sutherland
Child Care Program Co-ordinator
Program Co-ordination Section

Thursday, 22 February 1990

10.00 a.m. Section 3.4 of the Provincial Auditor's 1989 Annual Report

From the Ministry of Community and Social Services:

Valerie Gibbons
Deputy Minister

Michele Noble
Assistant Deputy Minister, Operations

Sue Herbert
Manager
Program Co-ordination Section

Kevin Morris
Child Care Program Co-ordinator
Program Co-ordination Section

Monday, 26 February 1990

10.00 a.m. Special audit re Ontario Place Corporation

From the Ministry of Tourism and Recreation:

Blair Tully
Deputy Minister

From Ontario Place Corporation:

Clare Copeland
Chairman

Ed Cieszhowski
General Manager

Sally Young
Executive Director
Corporate Management Division

Joel Shapiro
Secretary Treasurer

Tuesday, 27 February 1990

10.00 a.m. Special audit re Ontario Place Corporation

From the Ministry of Tourism and Recreation:

Blair Tully
Deputy Minister

From Ontario Place Corporation:

Clare Copeland
Chairman

Ed Cieszhowski
General Manager

Sally Young
Executive Director
Corporate Management Division

Joel Shapiro
Secretary Treasurer

Monday, 5 March 1990

2.00 p.m. The Committee met in closed session

3.45 p.m. Section 3.10 of the Provincial Auditor's 1989 Annual Report

From the Human Resources Secretariat:

Elaine Todres
Deputy Minister

Jim Thomas
Assistant Deputy Minister
Employee Relations and Compensation Division

Tuesday, 6 March 1990

10.00 a.m. The Committee met in closed session

10.40 a.m. Section 3.2 of the Provincial Auditor's 1989 Annual Report

From the Ministry of the Attorney General:

Richard Chaloner
Deputy Attorney General

Michael Gourley
Assistant Deputy Attorney General
Courts Administration

Julia Bass
General Manager
Programmes and Administration Division

Heather Cooper
Director
Programme Development Branch
Courts Administration

Wednesday, 7 March 1990

9.30 a.m. The Committee met in closed session

10.15 a.m. Section 3.13 of the Provincial Auditor's 1989 Annual Report

From the Ministry of Transportation:

Pat Jacobsen
Deputy Minister

Margaret Kelch
Assistant Deputy Minister
Safety and Regulations

Pamela Bryant
Executive Director
Transportation Regulation Operations Division

From the Ontario Board of Parole:

Sheila P. Henriksen
Chair

Ken Sandhu
Executive Vice-Chairman

2.00 p.m. The Committee met in closed session

Thursday, 8 March 1990

2.00 p.m. Section 3.10 of the Provincial Auditor's 1989 Annual Report

From the Human Resources Secretariat:

Elaine Todres
Deputy Minister

Jim Thomas
Assistant Deputy Minister
Employee Relations and Compensation Division

Leslie Lewis
Director
Strategic Policy Projects Branch

Debbie Oakley
Director
Employee Equity Branch

Thursday, 29 March 1990

9.30 a.m. The Committee met in closed session

10.15 a.m. Section 5.5 of the Provincial Auditor's 1987 Annual Report

From the Ministry of Tourism and Recreation:

Blair Tully
Deputy Minister

George Speal
Chairman
St. Lawrence Parks Commission

John Barrett-Hamilton
Acting General Manager
St. Lawrence Parks Commission

Thursday, 5 April 1990

10.00 a.m. Motion re: Budget

10.20 a.m. The Committee met in closed session

Thursday, 12 April 1990

10.00 a.m. Report of Sub-committee

Motion re: "Symposium on Communicating Audit Information in the Nineties" held in Ottawa

Motion re: "Guidelines for Public Accounts Committees in Canada"

Thursday, 19 April 1990

9.30 a.m. The Committee met in closed session

10.10 a.m. Section 3.14 of the Provincial Auditor's 1989 Annual Report

From the Ministry of Transportation:

Pat Jacobsen
Deputy Minister

Margaret Kelch
Assistant Deputy Minister
Safety and Regulations

Elmer Merkley
Director
Compliance Branch

Kim Devooght
Director
Licensing and Control Branch

Thursday, 26 April 1990

10.00 a.m. The Committee met in closed session

Thursday, 3 May 1990

10.00 a.m. The Committee met in closed session

Thursday, 31 May 1990

10.00 a.m. The Committee met in closed session

Thursday, 7 June 1990

10.00 a.m. The Committee met in closed session

Sunday, 8 July 1990

7.00 p.m. Annual meeting of the Canadian Council of Public Accounts Committees in St. John's, Newfoundland

Monday, 9 July 1990

9.00 a.m. Annual meeting of the Canadian Council of Public Accounts Committees in St. John's, Newfoundland

Tuesday, 10 July 1990

9.00 a.m. Annual meeting of the Canadian Council of Public Accounts Committees in St. John's, Newfoundland

Wednesday, 11 July 1990

9.00 a.m.	Annual meeting of the Canadian Council of Public Accounts Committees in St. John's, Newfoundland

Thursday, 6 December 1990

10.00 a.m.	Organization
	Orientation Video from the Office of the Provincial Auditor
	Discussion of roles of Committee Staff
	Discussion of Committee's Budget

Thursday, 13 December 1990

10.00 a.m.	Report of Sub-committee
	Budget

APPENDIX C

Schedule of Hearings, 1991

APPENDIX C

STANDING COMMITTEE ON PUBLIC ACCOUNTS

Schedule of Hearings

January - December 1991

Monday, 4 February 1991

2.00 p.m. — Section 2.6 of the Provincial Auditor's 1988 Annual Report, Section 2.8 of the Provincial Auditor's 1989 Annual Report, Section 2.8 of the Provincial Auditor's 1990 Report

From the Ministry of Colleges and Universities:

Thomas A. Brzustowski
Former Deputy Minister

Jamie Mackay
Director of University Relations Branch

David Lyon
Executive Co-ordinator
Corporate Planning and Services

Tuesday, 5 February 1991

10.00 a.m. and 2.00 p.m. — Section 2.6 of the Provincial Auditor's 1988 Annual Report, Section 2.8 of the Provincial Auditor's 1989 Annual Report, Section 2.8 of the Provincial Auditor's 1990 Report

From the Ministry of Colleges and Universities:

Jamie Mackay
Director of University Relations Branch

David Lyon
Executive Co-ordinator
Corporate Planning and Services

From University of Guelph:

Solette Gelberg
Vice-Chair
Board of Governors

University representative:

Brian Segal
President

11.00 The Committee met in closed session

Wednesday, 6 February 1991

10.00 a.m. and 2.00 p.m. Section 2.6 of the Provincial Auditor's 1988 Annual Report

From Trent University:

Robert W.F. Stephenson
Vice-Chair
Board of Governors

John O. Stubbs
President and Vice-Chancellor

John W. Earnshaw
Vice-President
Administration and Finance

From University of Toronto:

R.J. McGavin
Chair

J. Robert S. Prichard
President

Richard Criddle
Vice-President
Audit Information

Geoffrey Clarkson
Ernst & Young, external auditors

Thursday, 7 February 1991

10.00 a.m. Section 2.6 of the Provincial Auditor's 1988 Annual Report, Section 2.8 of the Provincial Auditor's 1989 Annual Report, Section 2.8 of the Provincial Auditor's 1990 Report

From the Ministry of Colleges and Universities:

Ralph Benson
Assistant Deputy Minister
Colleges and Student Support

Jamie Mackay
Director of University Relations Branch

David Lyon
Executive Co-ordinator
Corporate Planning and Services

11.00 The Committee met in closed session

Monday, 25 February 1991

2.00 p.m. Sections 2.11 and 2.12 of the Provincial Auditor's 1990 Annual Report

From the Ministry of Education:

Dina Palozzi
Assistant Deputy Minister
Administration Division

Mark Larratt-Smith
Assistant Deputy Minister
Corporate Planning and Policy Division

Ray Chenier
Assistant Deputy Minister
Learning Services Division

Tuesday, 26 February 1991

10.00 a.m. Sections 2.11 and 2.12 of the Provincial Auditor's 1990 Annual Report
and
2.00 p.m. From the Ministry of Education:

Dina Palozzi
Assistant Deputy Minister
Administration Division

Mark Larratt-Smith
Assistant Deputy Minister
Corporate Planning and Policy Division

Ray Chenier
Assistant Deputy Minister
Learning Services Division

From York Region Roman Catholic Separate School Board:

Joseph Virgilio
Chair

Frank S. Bobesich
Director of Education and
Secretary Treasurer of the Board

John A. Sabo
Divisional Superintendent of Business Affairs

Wednesday, 27 February 1991

10.00 a.m. Section 2.11 of the Provincial Auditor's 1990 Annual Report

From the Lakehead Board of Education:

Margo Remus Joseph
Chair

Jim McCuaig
Director of Education

Robert Allison
Superintendent
Business and Plant

Thursday, 28 February 1991

10.00 a.m. Section 2.11 of the Provincial Auditor's 1990 Annual Report

From the Lakehead Board of Education:

Evelyn Dodds
Trustee
Former Chair, Audit Committee

Thursday, 21 March 1991

10.00 a.m. Discussion of Committee agenda

Thursday, 4 April 1991

10.00 a.m. The Committee met in closed session

Thursday, 11 April 1991

10.00 a.m. The Committee met in closed session

Thursday, 18 April 1991

10.00 a.m. The Committee met in closed session

Thursday, 25 April 1991

10.00 a.m. The Committee met in closed session

Thursday, 2 May 1991

10.00 a.m. Report of Sub-committee

11.00 a.m. The Committee met in closed session

Thursday, 9 May 1991

10.00 a.m. Motion re: Deputy Ministers' expense accounts

Discussion re Committee Budget

11.00 a.m. The Committee met in closed session

Thursday, 16 May 1991

10.00 a.m. The Committee met in closed session

Thursday, 30 May 1991

10.00 a.m. Discussion of Committee Budget

10.15 a.m. The Committee met in closed session

Thursday, 6 June 1991

10.00 a.m. The Committee met in closed session

11.00 a.m. Section 3.13 of the Provincial Auditor's 1990 Annual Report

From the Ministry of Health:

Martin Barkin
Deputy Minister

Dave McNaughton
Assistant Deputy Minister

Bob McMillan
Executive Director

Steve Lurie
Co-ordinator
Mental Health and Addictions

From the Provincial Anti-Drug Secretariat:

Jon Kelly
Director

Thursday, 13 June 1991

10.00 a.m. Section 3.13 of the Provincial Auditor's 1990 Annual Report

From Bellwood Health Services Inc.:

Linda Bell
President

Frank Fuernkranz
Vice-President
Finance and Administration

From Addiction Research Foundation:

Garth Martin
Assistant Director
Research Dissemination Clinical Research & Treatment Institute

Thursday, 20 June 1991

10.00 Section 3.13 of the Provincial Auditor's 1990 Annual Report

From The Donwood Institute:

David Korn
President and Chief Executive Officer

Steven Sharpe
Vice-Chair of the Board of Directors

From the Ministry of Health:

Martin Barkin
Deputy Minister

Bob McMillan
Executive Director

Celia Denov
Executive Director

Cathy Fooks
Special Assistant
Policy

Steve Lurie
Co-ordinator Mental Health

From the Ministry of Correctional Services:

P.W. Humphries
Senior Medical Consultant and Manager
Clinical Services

Thursday, 27 June 1991

10.00 a.m. The Committee met in closed session

10.40 a.m. Section 3.13 of the Provincial Auditor's 1990 Annual Report

George Mammoliti
Parliamentary Assistant to the
Minister Responsible for Provincial Anti-Drug Strategy

From the Ministry Responsible for Provincial Anti-Drug Strategy:

Mary Shantz
Manager
Policy

From the Ministry of Health:

Martin Barkin
Deputy Minister

Dave McNaughton
Assistant Deputy Minister
Health Insurance and Systems

Motion re: the Provincial Auditor review severance and termination packages paid to senior civil servants [director and up] and political staff from September 1990 to the present in the following Ministries and offices: Natural Resources, Government Services, Solicitor General, Premier's Office, Cabinet Office, Treasury and Economics, Financial Institutions, Agriculture and Food, Environment, Attorney General, Industry, Trade and Technology, Municipal Affairs, Management Board, Health

Sunday, 11 August 1991

6.00 p.m. Annual meeting of the Canadian Council of Public Accounts Committees in Winnipeg, Manitoba

Monday, 12 August 1991

9.00 a.m. Annual meeting of the Canadian Council of Public Accounts Committees in Winnipeg, Manitoba

Tuesday, 13 August 1991

9.00 a.m. Annual meeting of the Canadian Council of Public Accounts Committees in Winnipeg, Manitoba

Tuesday, 13 August 1991 - Minniapolis, Minnesota, U.S.A.

9.30 a.m. Section 3.13 of the Provincial Auditor's 1990 Annual Report

The Committee toured Hazeldon

From Hazelden:

Harold Conlow
Vice President of Rehabilitation Services

Susan Engstrom
Information Specialist

Mike Early
Manager of Admissions/Assessment

Judy Gaetz
Director of Nursing

Sally Brandenburg
Licensing and Accreditation Specialist

Tom Orme
Counsellor Trainee

Gary Hestness
Manager of Community Relations

Wednesday, 14 August 1991 - Chicago, Illinois, U.S.A.

1.00 p.m. Section 3.13 of the Provincial Auditor's 1990 Annual Report

The Committee toured Parkside Lutheran Hospital

From Parkside Lutheran Hospital:

Merill Kempfert
Executive Director

E. Delroy Stutzman, Jr., M.D.
Medical Director

Jim Costabilo
Marketing Director

Chicago Area (Community Relations)

Martin Doot, M.D.
Vice President
Medical Services, PMS

Kathy Martin, RN
Director of Nursing

William Filstead, Ph.D.
Vice President Research, PMS

Steve Ruohomaki
Director of Clinical Services

Lloyd Westover
Manager
Medical/Dual Diagnosis Unit

Deborah Costabilo
Manager
Eating Disorder

Jan Murphy
Manager
Polydrug Unit

Wayne Rhodes
Co-ordinator
Volunteer Programs

Thursday, 15 August 1991 - Spofford, New Hampshire, U.S.A.

3.30 p.m. Section 3.13 of the Provincial Auditor's 1990 Annual Report

The Committee toured Spofford Hall

From Spofford Hall:

William Hartigan
Senior Vice President
Substance Abuse/Psychiatric Division

Tom Murphy
Executive Director

William Hawthorne, M.D.
Corporate Medical Director

Terry McClelland, M.A., C.A.C.
Clinical Director

Phyllis Johnson, R.N., M.S.
Quality Assurance/Utilization Review Director

Pierre Zimmerman, M.S.
Vice President
Northeast Regional Services

Friday, 16 August 1991 - Dublin, New Hampshire, U.S.A.

9.30 a.m. Section 3.13 of the Provincial Auditor's 1990 Annual Report

The Committee toured Beech Hill Hospital Inc.

From Beech Hill Hospital Inc.:

John McPeake, PhD, CAC
Senior Vice President of Clinical Programs

Barbara R. Duckett, RN, MS
Chief Executive Officer

James Potter, MD
Medical Director

Kathy Byrne, RN
Director of Nursing

Louise Sutherland, MA, CAS
Director of Therapeutic Services

Michael McNamee
Director of Beech Hill-Ottawa

Polly Burchard, NR, MBA
Director of Marketing

Thursday, 3 October 1991

10.00 a.m. The Committee discussed the Canadian Council of Public Accounts

Committees conference in Winnipeg, Manitoba

The Committee discussed the trip to the United States to visit drug and alcohol treatment facilities.

Report of Sub-committee

Thursday, 10 October 1991

9.30 a.m. Section 3.13 of the Provincial Auditor's 1990 Annual Report

The Committee toured Bellwood Health Services Inc.

From Bellwood Health Services Inc.:

Bill Livingston
Chairman of the Board

R. Gordon Bell
Honourary Chairman and Senior Consultant

M. Linda Bell
President and Chief Executive Officer

Frank Fuernkranz
Vice President of Finance and Administration

Janice Hambley
Vice President of Health and Clinical Services

Gerry Cooney
Medical Director

Gloria Gaudet
Senior Assessment Counsellor

Marg Flynn
Co-ordinator of Patient Care

Penny Lawson
Co-ordinator of Family Services

Toby Levinson
Co-ordinator of Continuing Health and Therapy Program

Thursday, 24 October 1991

10.00 a.m. Section 3.13 of the Provincial Auditor's 1990 Annual Report

From Addiction Research Foundation:

Brian Rush
Program Director
Drug and Alcohol Registry of Treatment

From Portage Ontario:

Michael Crowley
Director of Development

Parents of two "Young Offenders"

Thursday, 31 October 1991

9.30 a.m. Section 3.13 of the Provincial Auditor's 1990 Annual Report

The Committee toured Donwood Centre

From Donwood Centre:

David Korn
President and Chief Executive Officer

Richard Fralick
Director of Medical Services

Dennis James
Director of Program Operations

Joyce Gordon
Director of Community Services

Thursday, 7 November 1991

10.00 a.m. Motion re: the POLARIS project

Thursday, 21 November 1991

9.00 a.m. Section 3.13 of the Provincial Auditor's 1990 Annual Report

The Committee toured Pedahbun Lodge Incorporated

From Pedahbun Lodge Incorporated:

Clayton Mitchell
President
Board of Directors

Mike Davis
Secretary
Board of Directors

Gordon Loukes
Treasurer
Board of Directors

Bill Lee
Executive Member
Board of Directors

Ivy Chaske
Executive Director

Yvonne Lunham
Executive Director

Thursday, 28 November 1991

10.00 a.m. Section 3.13 of the Provincial Auditor's 1990 Annual Report

The Committee toured The Jean Tweed Treatment Centre

From The Jean Tweed Treatment Centre:

Jean Reay Day
Program Director

Thursday, 5 December 1991

10.00 a.m. Section 3.13 of the Provincial Auditor's 1990 Annual Report

The Committee toured The Renascent Centre

From The Renascent Centre:

John Campbell
President

Les Talbot
General Manager
Renascent Foundation

Bill Wilson
General Manager
Renascent Fellowship

Lucille Toth
Director
Development and Public Relations

Thursday, 12 December 1991

10.00 a.m. Section 3.13 of the Provincial Auditor's 1990 Annual Report

George Mammoliti
Parliamentary Assistant to the
Minister Responsible for Provincial Anti-Drug Strategy

Thursday, 19 December 1991

10.00 a.m. Report of Sub-committee